

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**0965 Billings Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	38,178,780.33	38,158,896.73	13,617.60	6,266.00	0.00	0.00
21XX Support Services - Students	4,328,417.63	4,328,417.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	903,779.47	892,031.13	0.00	11,748.34	0.00	0.00
222X Educational Media Services	1,974,263.05	1,970,410.55	0.00	3,852.50	0.00	0.00
23XX Support Services - General Administration	717,978.00	717,978.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,581,034.49	3,581,034.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	513,334.09	2,526.23	510,807.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,427,298.68	4,393,851.78	0.00	33,446.90	0.00	0.00
27XX Student Transportation Services	2,189,773.11	2,189,773.11	0.00	0.00	0.00	0.00
28XX Support Services - Central	179,090.17	0.00	179,090.17	0.00	0.00	0.00
33XX Community Services	17,535.27	17,535.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,317.64	4,317.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	418,850.53	418,850.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	100,800.00	0.00	XXXXXXXXXX	100,800.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	135,080.85	0.00	XXXXXXXXXX	0.00	135,080.85	0.00
62XX Resources Transferred to Other School Districts or	92,791.74	92,791.74	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	2,669.06	2,669.06	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>57,765,794.11</b>	<b>56,771,083.89</b>	<b>703,515.63</b>	<b>156,113.74</b>	<b>135,080.85</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**0965 Billings Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	57,765,794.11					
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 703,515.63/56,771,083.89			1.24%			
<b>Line B</b> Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%			
<b>Line C</b> Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 1.66%			%			
<b>Line D</b> Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**0966 Billings H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	20,275,061.56	20,171,340.83	12,280.67	91,440.06	0.00	0.00
21XX Support Services - Students	1,910,275.14	1,910,275.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	447,256.55	447,256.55	0.00	0.00	0.00	0.00
222X Educational Media Services	1,204,988.99	1,175,641.49	0.00	29,347.50	0.00	0.00
23XX Support Services - General Administration	397,257.26	397,257.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,587,778.59	2,587,778.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	277,903.95	0.00	277,903.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,835,943.24	2,829,733.95	0.00	6,209.29	0.00	0.00
27XX Student Transportation Services	985,918.45	985,918.45	0.00	0.00	0.00	0.00
28XX Support Services - Central	83,682.46	0.00	83,682.46	0.00	0.00	0.00
31XX Food Services	3,529,617.71	3,457,679.84	0.00	71,937.87	0.00	0.00
33XX Community Services	15,215.97	15,215.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,045.77	18,045.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,265,514.75	1,265,514.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	234,559.85	0.00	XXXXXXXXXX	234,559.85	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	45,982.57	0.00	XXXXXXXXXX	0.00	45,982.57	0.00
62XX Resources Transferred to Other School Districts or	13,139.58	13,139.58	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>36,128,142.39</b>	<b>35,274,798.17</b>	<b>373,867.08</b>	<b>433,494.57</b>	<b>45,982.57</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**0966 Billings H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	36,128,142.39					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 373,867.08/35,274,798.17			1.06%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.97%			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

56 Yellowstone  
0967 Lockwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,563,709.57	4,552,309.57	0.00	11,400.00	0.00	0.00
21XX Support Services - Students	441,572.83	436,457.10	0.00	5,115.73	0.00	0.00
221X Improvement of Instruction Services	161,799.25	161,799.25	0.00	0.00	0.00	0.00
222X Educational Media Services	160,837.46	160,837.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,288.49	182,288.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	373,817.06	373,817.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,890.79	0.00	114,890.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	499,154.48	499,154.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	289,531.24	289,531.24	0.00	0.00	0.00	0.00
31XX Food Services	369,029.83	369,029.83	0.00	0.00	0.00	0.00
33XX Community Services	1,189.44	1,189.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,468.67	3,468.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,445.72	45,445.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	33,876.52	33,876.52	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	7,240,611.35	7,109,204.83	114,890.79	16,515.73	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,240,611.35					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 114,890.79/7,109,204.83		1.62%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0968 Blue Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	534,351.11	534,351.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,952.00	1,952.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	767.71	767.71	0.00	0.00	0.00	0.00
222X Educational Media Services	10,076.98	10,076.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,353.93	44,353.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,824.72	38,824.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,298.70	0.00	14,298.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,470.20	56,470.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,860.30	11,860.30	0.00	0.00	0.00	0.00
31XX Food Services	51,721.49	51,721.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,183.28	2,183.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,986.94	8,986.94	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	775,847.36	761,548.66	14,298.70	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	775,847.36					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 14,298.70/761,548.66			1.88%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0969 Canyon Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	886,331.59	874,780.93	0.00	11,550.66	0.00	0.00
21XX Support Services - Students	154,927.57	110,490.23	0.00	44,437.34	0.00	0.00
221X Improvement of Instruction Services	1,357.59	1,357.59	0.00	0.00	0.00	0.00
222X Educational Media Services	40,387.67	40,387.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,177.68	92,310.68	0.00	1,867.00	0.00	0.00
25XX Support Services - Business	86,612.63	0.00	80,934.33	5,678.30	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,019.83	101,662.83	0.00	9,357.00	0.00	0.00
27XX Student Transportation Services	92,824.00	92,824.00	0.00	0.00	0.00	0.00
31XX Food Services	71,758.85	70,506.85	0.00	1,252.00	0.00	0.00
34XX Extracurricular - Activities	5,804.96	5,804.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	18,496.05	18,496.05	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,563,698.42	1,408,621.79	80,934.33	74,142.30	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,563,698.42					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 80,934.33/1,408,621.79		5.75%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 4.34%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

56 Yellowstone  
0970 Laurel Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,351,662.80	4,334,725.00	0.00	16,937.80	0.00	0.00
21XX Support Services - Students	12,153.51	12,153.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	313,236.53	313,236.53	0.00	0.00	0.00	0.00
222X Educational Media Services	173,231.31	173,231.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,178.59	111,178.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	364,673.33	364,673.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,318.47	0.00	84,318.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	692,511.28	692,511.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	320,403.36	256,570.02	0.00	63,833.34	0.00	0.00
31XX Food Services	403,511.98	398,051.98	0.00	5,460.00	0.00	0.00
33XX Community Services	14,980.27	14,980.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	110.40	110.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,333.08	54,333.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	112,189.83	112,189.83	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	7,008,494.74	6,837,945.13	84,318.47	86,231.14	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,008,494.74					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 84,318.47/6,837,945.13		1.23%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0971 Laurel H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,162,303.49	2,153,434.74	0.00	8,868.75	0.00	0.00
221X Improvement of Instruction Services	248,128.45	248,128.45	0.00	0.00	0.00	0.00
222X Educational Media Services	111,623.48	111,623.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,701.50	108,701.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	216,798.81	216,798.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,980.84	0.00	83,980.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	380,942.97	380,942.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	287,186.33	255,269.67	0.00	31,916.66	0.00	0.00
34XX Extracurricular - Activities	27,855.38	27,855.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	172,102.84	172,102.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,399.70	7,399.70	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	3,807,023.79	3,682,257.54	83,980.84	40,785.41	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,807,023.79					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 83,980.84/3,682,257.54		2.28%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0972 Elder Grove Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,021,628.42	1,021,628.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,559.00	5,559.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,772.04	6,772.04	0.00	0.00	0.00	0.00
222X Educational Media Services	9,959.00	9,959.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,416.09	71,416.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,978.51	72,978.51	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,473.54	87,473.54	0.00	0.00	0.00	0.00
28XX Support Services - Central	4,336.21	0.00	4,336.21	0.00	0.00	0.00
31XX Food Services	107,524.54	107,524.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,542.95	11,542.95	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	100,120.95	0.00	XXXXXXXXXXXX	0.00	100,120.95	0.00
62XX Resources Transferred to Other School Districts or	25,915.89	25,915.89	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,525,227.14	1,420,769.98	4,336.21	0.00	100,120.95	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,525,227.14					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 4,336.21/1,420,769.98		0.31%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0975 Custer K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	534,730.89	534,730.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,345.88	20,345.88	0.00	0.00	0.00	0.00
222X Educational Media Services	26,188.18	26,188.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,439.46	115,439.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,452.28	1,452.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,694.74	6,789.22	16,905.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,502.38	104,502.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	114,197.79	67,931.79	0.00	46,266.00	0.00	0.00
31XX Food Services	43,390.95	43,390.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,696.17	7,696.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,115.33	27,115.33	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	9,894.69	0.00	XXXXXXXXXXXX	0.00	9,894.69	0.00
62XX Resources Transferred to Other School Districts or	2,632.81	2,632.81	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,031,281.55	958,215.34	16,905.52	46,266.00	9,894.69	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,031,281.55					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 16,905.52/958,215.34		1.76%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.80%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0976 Morin Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	162,966.33	162,966.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,732.00	3,732.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,127.00	3,127.00	0.00	0.00	0.00	0.00
222X Educational Media Services	481.00	481.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,784.00	11,784.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,709.00	0.00	8,709.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	37,303.87	37,303.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,778.00	35,778.00	0.00	0.00	0.00	0.00
31XX Food Services	1,132.00	1,132.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,317.00	0.00	XXXXXXXXXX	14,317.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,788.00	1,788.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	281,118.20	258,092.20	8,709.00	14,317.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	281,118.20					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 8,709.00/258,092.20		3.37%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0978 Broadview Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	362,289.98	361,417.49	0.00	872.49	0.00	0.00
21XX Support Services - Students	10,569.90	10,569.90	0.00	0.00	0.00	0.00
222X Educational Media Services	14,137.91	13,265.42	0.00	872.49	0.00	0.00
23XX Support Services - General Administration	67,727.41	64,827.99	2,026.92	872.50	0.00	0.00
25XX Support Services - Business	18,777.54	1,465.21	17,312.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,637.73	59,637.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,947.60	60,947.60	0.00	0.00	0.00	0.00
31XX Food Services	56,615.32	56,615.32	0.00	0.00	0.00	0.00
33XX Community Services	2,097.63	2,097.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	379.14	379.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,114.61	5,114.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,520.46	4,520.46	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	662,815.23	640,858.50	19,339.25	2,617.48	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	662,815.23					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 19,339.25/640,858.50		3.02%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**0979 Broadview H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	278,340.25	277,467.75	0.00	872.50	0.00	0.00
21XX Support Services - Students	10,424.47	10,424.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	99.00	99.00	0.00	0.00	0.00	0.00
222X Educational Media Services	14,326.86	13,454.37	0.00	872.49	0.00	0.00
23XX Support Services - General Administration	67,832.77	64,933.35	2,026.93	872.49	0.00	0.00
25XX Support Services - Business	18,854.76	1,465.20	17,389.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,442.29	61,442.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,574.71	39,574.71	0.00	0.00	0.00	0.00
31XX Food Services	18,530.25	18,530.25	0.00	0.00	0.00	0.00
33XX Community Services	2,199.58	2,199.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,494.43	4,494.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,220.66	25,220.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,131.74	2,131.74	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	543,471.77	521,437.80	19,416.49	2,617.48	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	543,471.77					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 19,416.49/521,437.80		3.72%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0981 Elysian Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	412,332.52	412,332.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,398.43	14,398.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,319.05	2,319.05	0.00	0.00	0.00	0.00
222X Educational Media Services	28,673.37	28,673.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,140.46	22,140.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	80,688.13	80,688.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,359.03	0.00	39,359.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,678.14	71,678.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	19,393.46	19,393.46	0.00	0.00	0.00	0.00
31XX Food Services	51,816.59	51,816.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,551.66	2,551.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,868.76	8,868.76	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	754,219.60	714,860.57	39,359.03	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	754,219.60					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 39,359.03/714,860.57		5.51%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**0983 Huntley Project K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,017,570.59	3,017,570.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	130,566.38	130,566.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,574.35	10,574.35	0.00	0.00	0.00	0.00
222X Educational Media Services	125,214.76	125,214.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,459.94	91,459.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	298,542.27	298,542.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	131,101.72	7,713.03	123,388.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	455,473.08	455,473.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	317,732.39	292,732.39	0.00	25,000.00	0.00	0.00
31XX Food Services	252,936.85	252,936.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,093.00	58,093.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	136,843.80	136,843.80	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	23,436.66	0.00	XXXXXXXXXX	0.00	23,436.66	0.00
62XX Resources Transferred to Other School Districts or	21,141.11	21,141.11	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	5,070,686.90	4,898,861.55	123,388.69	25,000.00	23,436.66	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,070,686.90					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 123,388.69/4,898,861.55		2.52%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.25%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0985 Shepherd Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,865,300.74	1,861,300.74	0.00	4,000.00	0.00	0.00
221X Improvement of Instruction Services	11,709.00	11,709.00	0.00	0.00	0.00	0.00
222X Educational Media Services	55,093.84	55,093.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,092.07	59,092.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	130,615.02	130,615.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,275.86	0.00	47,275.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	360,133.43	360,133.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	210,081.50	126,208.50	0.00	83,873.00	0.00	0.00
31XX Food Services	200,593.11	200,593.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,401.64	3,401.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,100.09	40,100.09	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	1,050.00	0.00	XXXXXXXXXXXX	0.00	1,050.00	0.00
62XX Resources Transferred to Other School Districts or	13,726.38	13,726.38	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	2,998,172.68	2,861,973.82	47,275.86	87,873.00	1,050.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	2,998,172.68					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 47,275.86/2,861,973.82		1.65%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**0986 Shepherd H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,109,029.34	1,109,029.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,292.29	6,292.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,229.09	16,229.09	0.00	0.00	0.00	0.00
222X Educational Media Services	40,276.28	40,276.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,380.82	59,380.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,619.44	114,619.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,174.83	0.00	43,253.83	1,921.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	395,932.04	395,932.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	206,090.95	122,217.95	0.00	83,873.00	0.00	0.00
31XX Food Services	1,712.26	1,712.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	33,970.73	33,970.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,613.26	84,613.26	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	200.00	0.00	XXXXXXXXXX	0.00	200.00	0.00
62XX Resources Transferred to Other School Districts or	10,009.62	10,009.62	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	2,123,530.95	1,994,283.12	43,253.83	85,794.00	200.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,123,530.95					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 43,253.83/1,994,283.12		2.17%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
0987 Pioneer Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	243,861.51	243,861.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,114.00	2,114.00	0.00	0.00	0.00	0.00
22XX Educational Media Services	2,690.18	2,690.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,928.77	1,928.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,365.82	0.00	22,365.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,088.16	36,088.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,435.01	32,435.01	0.00	0.00	0.00	0.00
31XX Food Services	1,659.65	1,659.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	721.56	721.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	646.30	646.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,371.00	0.00	XXXXXXXXXX	7,371.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,598.76	1,598.76	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	353,480.72	323,743.90	22,365.82	7,371.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	353,480.72					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 22,365.82/323,743.90		6.91%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 7.31%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**0989 Independent Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	884,820.83	884,820.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,825.83	2,825.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,883.00	2,883.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,877.30	1,877.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,293.58	11,293.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	93,062.10	93,062.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,224.91	0.00	36,224.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,050.42	87,050.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,410.93	39,410.93	0.00	0.00	0.00	0.00
31XX Food Services	50,698.80	50,068.81	0.00	629.99	0.00	0.00
35XX Extracurricular - Athletics	3,286.14	3,286.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,369.45	3,369.45	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,216,803.29	1,179,948.39	36,224.91	629.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,216,803.29					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 36,224.91/1,179,948.39		3.07%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone  
1196 Yellowstone Academy Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,512,729.00	1,500,229.00	0.00	12,500.00	0.00	0.00
21XX Support Services - Students	16,009.21	13,291.66	2,717.55	0.00	0.00	0.00
221X Improvement of Instruction Services	747.00	747.00	0.00	0.00	0.00	0.00
222X Educational Media Services	24,890.57	24,890.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,210.95	10,210.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	153,326.17	153,326.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	150,078.41	150,078.41	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	91,069.20	91,069.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,232.13	65,232.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,266.16	3,266.16	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	2,027,558.80	2,012,341.25	2,717.55	12,500.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,027,558.80					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 2,717.55/2,012,341.25		0.14%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**9694 Eastern Yellowstone Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,774.33	3,774.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	166,640.42	162,550.36	0.00	4,090.06	0.00	0.00
221X Improvement of Instruction Services	1,614.97	1,614.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,941.22	41,941.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,276.63	8,276.63	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,298.91	8,298.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,600.22	1,600.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	209,346.00	209,346.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	441,492.70	437,402.64	0.00	4,090.06	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	441,492.70					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/437,402.64		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**56 Yellowstone**  
**9707 Yellowstone/W Carbon Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	106,180.03	106,180.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	349,669.99	344,188.66	0.00	5,481.33	0.00	0.00
24XX Support Services - School Administration	54,701.53	54,701.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,174.94	31,104.11	4,070.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,807.64	4,807.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	464.68	464.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,914.00	4,914.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	555,912.81	546,360.65	4,070.83	5,481.33	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	555,912.81					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 4,070.83/546,360.65		0.75%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.